

**COUNTY OF ORANGE**  
**BUDGETARY COMPARISON STATEMENT**  
**HARBORS, BEACHES AND PARKS**  
**FOR THE YEAR ENDED JUNE 30, 2002**  
(In Thousands)

	Open Encumbrances July 1, 2001	Original Budget	Mid-Year Budget Adjustments	Final Budget	Actual on Budgetary Basis	Variance Positive (Negative)	Open Encumbrances June 30, 2002	Unspent Appropriations	
<b>Revenues and Other Financing Sources</b>									<b>Revenues and Other Financing Sources</b>
Taxes		\$ 27,346	\$ --	\$ 27,346	\$ 30,237	\$ 2,891			Taxes
Licenses, Permits, and Franchises		220	--	220	216	(4)			Licenses, Permits, and Franchises
Fines, Forfeitures and Penalties		33	--	33	43	10			Fines, Forfeitures and Penalties
Use of Money and Property		27,826	496	28,322	22,820	(5,502)			Use of Money and Property
Intergovernmental Revenues		20,824	185	21,009	1,097	(19,912)			Intergovernmental Revenues
Charges for Services		6,187	--	6,187	7,540	1,353			Charges for Services
Other Revenues		6,519	--	6,519	2,567	(3,952)			Other Revenues
Transfers In		624	--	624	3,265	2,641			Transfers In
Total Revenues and Other Financing Sources		<u>89,579</u>	<u>681</u>	<u>90,260</u>	<u>67,785</u>	<u>(22,475)</u>			Total Revenues and Other Financing Sources
<b>Expenditures/Encumbrances and Other Financing Uses</b>									<b>Expenditures/Encumbrances and Other Financing Uses</b>
Recreation and Cultural Services:									Recreation and Cultural Services:
County Tidelands - Newport Bay	\$ 51	2,549	31	2,631	1,276	1,355	\$ 18	\$ 1,337	County Tidelands - Newport Bay
County Tidelands - Dana Point	278	15,809	792	16,879	13,967	2,912	1,190	1,722	County Tidelands - Dana Point
Harbors, Beaches, and Parks	<u>9,527</u>	<u>73,906</u>	<u>621</u>	<u>84,054</u>	<u>48,567</u>	<u>35,487</u>	<u>6,220</u>	<u>29,267</u>	Harbors, Beaches, and Parks
Total Expenditures/Encumbrances and Other Financing Uses	<u>9,856</u>	<u>92,264</u>	<u>1,444</u>	<u>103,564</u>	<u>63,810</u>	<u>39,754</u>	<u>\$ 7,428</u>	<u>\$ 32,326</u>	Total Expenditures/Encumbrances and Other Financing Uses
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/ Encumbrances and Other Financing Uses	(9,856)	(2,685)	(763)	(13,304)	3,975	<u>\$ 17,279</u>			Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/ Encumbrances and Other Financing Uses
Fund Balances - Beginning of Year	--	7,037	--	7,037	35,339				Fund Balances - Beginning of Year
Cancellation of Reserves/Designations	--	--	--	--	(33,731)				Cancellation of Reserves/Designations
Fund Balance Reserved for Encumbrances	9,856	--	--	9,856	7,428				Fund Balance Reserved for Encumbrances
Provisions for Reserves and/or Designations	--	(4,352)	763	(3,589)	26,303				Provisions for Reserves and/or Designations
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 39,314</u>				Fund Balances - End of Year

The notes to the basic financial statements are an integral part of this statement.